



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Valley Public Library District**

Unit Code: **029/020/10** County: **FULTON**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,500**

Equalized Assessed Valuation: **\$10,718,750**

Population: **708**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$9,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$16,642	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$24	\$62	\$34
Revenue Collected During FY 10:	\$21,910	\$238,974	\$162,102
Expenditures During FY 10:	\$18,998	\$234,316	\$152,084
Per Capita Revenue:	\$31	\$53	\$39
Per Capita Expenditures:	\$27	\$51	\$36
Revenues over (under) Expenditures:	\$2,912	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	102.93%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$19,554	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$28	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Valmeyer Public Library District**

Unit Code: **067/010/10** County: **MONROE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,121**

Equalized Assessed Valuation: **\$55,077,936**

Population: **2,424**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$21,096**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$21,176	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$9	\$62	\$34
Revenue Collected During FY 10:	\$63,122	\$238,974	\$162,102
Expenditures During FY 10:	\$40,284	\$234,316	\$152,084
Per Capita Revenue:	\$26	\$53	\$39
Per Capita Expenditures:	\$17	\$51	\$36
Revenues over (under) Expenditures:	\$22,838	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	109.26%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$44,014	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$18	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Vernon Area Public Library District**

Unit Code: **049/040/10** County: **LAKE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,918,989**

Equalized Assessed Valuation: **\$2,810,803,082**

Population: **41,100**

Employees:

Full Time: **41**

Part Time: **80**

Salaries Paid: **\$2,996,183**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$4,031,642	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$98	\$79	\$53
Revenue Collected During FY 10:	\$6,606,829	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$6,054,718	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$161	\$117	\$81
Per Capita Expenditures:	\$147	\$111	\$72
Revenues over (under) Expenditures:	\$552,111	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	75.71%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$4,583,753	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$112	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,929,597	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$2,654,156	\$2,520,862	\$1,514,125



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vespasian Warner Public Library District**

Unit Code: **020/010/10** County: **DEWITT**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$942,125**

Equalized Assessed Valuation: **\$388,605,400**

Population: **10,135**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$397,653**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$3,671,391	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$362	\$62	\$34
Revenue Collected During FY 10:	\$679,297	\$238,974	\$162,102
Expenditures During FY 10:	\$1,042,316	\$234,316	\$152,084
Per Capita Revenue:	\$67	\$53	\$39
Per Capita Expenditures:	\$103	\$51	\$36
Revenues over (under) Expenditures:	-\$363,019	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	317.41%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$3,308,372	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$326	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$923,091	\$72,046	\$
Total Unrestricted Net Assets:	\$2,385,281	\$157,092	\$



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Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Viola Public Library District**

Unit Code: **066/030/10** County: **MERCER**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,099**

Equalized Assessed Valuation: **\$29,880,603**

Population: **2,307**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$22,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$6,210	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$3	\$62	\$34
Revenue Collected During FY 10:	\$63,100	\$238,974	\$162,102
Expenditures During FY 10:	\$62,252	\$234,316	\$152,084
Per Capita Revenue:	\$27	\$53	\$39
Per Capita Expenditures:	\$27	\$51	\$36
Revenues over (under) Expenditures:	\$848	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	11.34%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$7,058	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$3	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Public Library District**

Unit Code: **006/030/10** County: **BUREAU**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$95,900**

Equalized Assessed Valuation: **\$24,499,763**

Population: **1,821**

Employees:

Full Time:	2
Part Time:	2
Salaries Paid:	\$36,288

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$292	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$	\$62	\$34
Revenue Collected During FY 10:	\$54,652	\$238,974	\$162,102
Expenditures During FY 10:	\$71,716	\$234,316	\$152,084
Per Capita Revenue:	\$30	\$53	\$39
Per Capita Expenditures:	\$39	\$51	\$36
Revenues over (under) Expenditures:	-\$17,064	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	2.81%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$2,014	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$1	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$45,991	\$157,092	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warren County Public Library District**

Unit Code: **094/010/10** County: **WARREN**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$777,263**

Equalized Assessed Valuation: **\$235,806,914**

Population: **10,799**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$259,743**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$510,220	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$47	\$62	\$34
Revenue Collected During FY 10:	\$613,376	\$238,974	\$162,102
Expenditures During FY 10:	\$539,569	\$234,316	\$152,084
Per Capita Revenue:	\$57	\$53	\$39
Per Capita Expenditures:	\$50	\$51	\$36
Revenues over (under) Expenditures:	\$73,807	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	108.24%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$584,027	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$54	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,690	\$72,046	\$
Total Unrestricted Net Assets:	\$392,337	\$157,092	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warren-Newport Public Library District**

Unit Code: **049/050/10** County: **LAKE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,414,700**

Equalized Assessed Valuation: **\$2,337,651,184**

Population: **58,237**

Employees:

Full Time:	25
Part Time:	76
Salaries Paid:	\$2,556,633

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$3,733,391	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$64	\$79	\$53
Revenue Collected During FY 10:	\$5,760,594	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$5,305,038	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$99	\$117	\$81
Per Capita Expenditures:	\$91	\$111	\$72
Revenues over (under) Expenditures:	\$455,556	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	74.99%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$3,978,395	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$68	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$4,531,888	\$2,520,862	\$1,514,125



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$9,994,038	\$3,397,528	\$598,578
Per Capita Debt:	\$172	\$95	\$17
General Obligation Debt over EAV:	0.43%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Public Library District**

Unit Code: **022/035/10** County: **DUPAGE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,712,000**

Equalized Assessed Valuation: **\$405,075,215**

Population: **13,363**

Employees:

Full Time: **9**

Part Time: **17**

Salaries Paid: **\$623,105**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$196,496	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$15	\$79	\$53
Revenue Collected During FY 10:	\$1,165,733	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$1,126,825	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$87	\$117	\$81
Per Capita Expenditures:	\$84	\$111	\$72
Revenues over (under) Expenditures:	\$38,908	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	20.89%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$235,404	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$18	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,318	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$338,635	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Washington Public Library District**

Unit Code: **095/030/10** County: **Washington**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$815,000**

Equalized Assessed Valuation: **\$430,644,267**

Population: **20,388**

Employees:

Full Time: **4**

Part Time: **17**

Salaries Paid: **\$320,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$561,827	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$28	\$62	\$34
Revenue Collected During FY 10:	\$796,398	\$238,974	\$162,102
Expenditures During FY 10:	\$718,940	\$234,316	\$152,084
Per Capita Revenue:	\$39	\$53	\$39
Per Capita Expenditures:	\$35	\$51	\$36
Revenues over (under) Expenditures:	\$77,458	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	90.98%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$654,057	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$32	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$327,979	\$72,046	\$
Total Unrestricted Net Assets:	\$326,078	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$606,667	\$161,819	\$
Per Capita Debt:	\$30	\$18	\$
General Obligation Debt over EAV:	0.14%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wauconda Public Library District**

Unit Code: **049/055/10** County: **LAKE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,206,000**

Equalized Assessed Valuation: **\$917,914,226**

Population: **25,150**

Employees:

Full Time: **19**

Part Time: **30**

Salaries Paid: **\$1,389,790**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$855,419	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$34	\$79	\$53
Revenue Collected During FY 10:	\$2,879,129	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$2,630,665	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$114	\$117	\$81
Per Capita Expenditures:	\$105	\$111	\$72
Revenues over (under) Expenditures:	\$248,464	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	41.96%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$1,103,883	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$44	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338,628	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$1,350,124	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,832,630	\$3,397,528	\$598,578
Per Capita Debt:	\$73	\$95	\$17
General Obligation Debt over EAV:	0.20%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Weldon Public Library District**

Unit Code: **020/030/10** County: **DEWITT**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,320**

Equalized Assessed Valuation: **\$20,968,867**

Population: **875**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$20,355**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$80,925	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$92	\$62	\$34
Revenue Collected During FY 10:	\$48,600	\$238,974	\$162,102
Expenditures During FY 10:	\$49,862	\$234,316	\$152,084
Per Capita Revenue:	\$56	\$53	\$39
Per Capita Expenditures:	\$57	\$51	\$36
Revenues over (under) Expenditures:	-\$1,262	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	159.77%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$79,663	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$91	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **West Chicago Public Library District**

Unit Code: **022/036/10** County: **DUPAGE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,448,000**

Equalized Assessed Valuation: **\$879,007,028**

Population: **27,444**

Employees:

Full Time: **17**

Part Time: **20**

Salaries Paid: **\$998,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$121,769	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$4	\$79	\$53
Revenue Collected During FY 10:	\$1,940,994	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$1,857,476	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$71	\$117	\$81
Per Capita Expenditures:	\$68	\$111	\$72
Revenues over (under) Expenditures:	\$83,518	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	11.05%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$205,287	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$7	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,936	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$485,736	\$2,520,862	\$1,514,125



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$374,267	\$3,397,528	\$598,578
Per Capita Debt:	\$14	\$95	\$17
General Obligation Debt over EAV:	0.03%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Sangamon Public Library District**

Unit Code: **083/030/10** County: **Sangamon**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,997**

Equalized Assessed Valuation: **\$78,888,259**

Population: **4,399**

Employees:

Full Time:	2
Part Time:	6
Salaries Paid:	\$66,852

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$57,147	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$13	\$62	\$34
Revenue Collected During FY 10:	\$125,483	\$238,974	\$162,102
Expenditures During FY 10:	\$128,314	\$234,316	\$152,084
Per Capita Revenue:	\$29	\$53	\$39
Per Capita Expenditures:	\$29	\$51	\$36
Revenues over (under) Expenditures:	-\$2,831	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	42.33%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$54,316	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$12	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$54,316	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Union Public Library District**

Unit Code: **012/020/10** County: **CLARK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$32,701**

Equalized Assessed Valuation: **\$5,855,910**

Population: **914**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$13,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,772	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$14	\$62	\$34
Revenue Collected During FY 10:	\$32,020	\$238,974	\$162,102
Expenditures During FY 10:	\$30,894	\$234,316	\$152,084
Per Capita Revenue:	\$35	\$53	\$39
Per Capita Expenditures:	\$34	\$51	\$36
Revenues over (under) Expenditures:	\$1,126	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	44.99%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$13,898	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$15	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Western Public Library District**

Unit Code: **037/030/10** County: **HENRY**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$198,615**

Equalized Assessed Valuation: **\$88,092,438**

Population: **4,913**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$100,282**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$869,504	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$177	\$62	\$34
Revenue Collected During FY 10:	\$191,175	\$238,974	\$162,102
Expenditures During FY 10:	\$182,610	\$234,316	\$152,084
Per Capita Revenue:	\$39	\$53	\$39
Per Capita Expenditures:	\$37	\$51	\$36
Revenues over (under) Expenditures:	\$8,565	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	480.84%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$878,069	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$179	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$878,069	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Westville Public Library District**

Unit Code: **092/012/10** County: **VERMILION**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$328,180**

Equalized Assessed Valuation: **\$84,487,073**

Population: **13,235**

Employees:

Full Time:	1
Part Time:	4
Salaries Paid:	\$104,708

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	-\$40,533	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	-\$3	\$62	\$34
Revenue Collected During FY 10:	\$221,256	\$238,974	\$162,102
Expenditures During FY 10:	\$242,659	\$234,316	\$152,084
Per Capita Revenue:	\$17	\$53	\$39
Per Capita Expenditures:	\$18	\$51	\$36
Revenues over (under) Expenditures:	-\$21,403	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	-8.08%	130.10%	95.58%
Ending Fund Balance for FY 10:	-\$19,617	\$264,048	\$146,133
Per Capita Ending Fund Balance:	-\$1	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,404	\$72,046	\$
Total Unrestricted Net Assets:	-\$145,021	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **White Oak Public Library District**

Unit Code: **099/003/10** County: **WILL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,682,000**

Equalized Assessed Valuation: **\$2,156,562,197**

Population: **73,910**

Employees:

Full Time: **20**

Part Time: **38**

Salaries Paid: **\$1,123,129**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$1,957,439	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$26	\$79	\$53
Revenue Collected During FY 10:	\$3,167,464	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$3,134,361	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$43	\$117	\$81
Per Capita Expenditures:	\$42	\$111	\$72
Revenues over (under) Expenditures:	\$33,103	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	856.85%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$26,856,861	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$363	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,430,726	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$1,384,411	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$23,000,000	\$3,397,528	\$598,578
Per Capita Debt:	\$311	\$95	\$17
General Obligation Debt over EAV:	1.07%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **William Leonard Public Library District**

Unit Code: **016/076/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$367,050**

Equalized Assessed Valuation: **\$64,167,227**

Population: **6,635**

Employees:

Full Time:	1
Part Time:	5
Salaries Paid:	\$120,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	-\$2,885	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$	\$62	\$34
Revenue Collected During FY 10:	\$303,549	\$238,974	\$162,102
Expenditures During FY 10:	\$256,525	\$234,316	\$152,084
Per Capita Revenue:	\$46	\$53	\$39
Per Capita Expenditures:	\$39	\$51	\$36
Revenues over (under) Expenditures:	\$47,024	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	17.21%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$44,139	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$7	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$29,106	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$13,995	\$161,819	\$
Per Capita Debt:	\$2	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsfield Public Library District**

Unit Code: **048/060/10** County: **KNOX**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,550**

Equalized Assessed Valuation: **\$96,025,400**

Population: **2,048**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$52,344**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$42,115	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$21	\$62	\$34
Revenue Collected During FY 10:	\$119,804	\$238,974	\$162,102
Expenditures During FY 10:	\$102,592	\$234,316	\$152,084
Per Capita Revenue:	\$58	\$53	\$39
Per Capita Expenditures:	\$50	\$51	\$36
Revenues over (under) Expenditures:	\$17,212	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	57.83%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$59,327	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$29	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,384	\$72,046	\$
Total Unrestricted Net Assets:	\$30,943	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wilmette Public Library District**

Unit Code: **016/095/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,201,513**

Equalized Assessed Valuation: **\$2,192,828,423**

Population: **27,651**

Employees:

Full Time:	28
Part Time:	66
Salaries Paid:	\$2,318,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,638,072	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$204	\$79	\$53
Revenue Collected During FY 10:	\$6,146,998	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$4,485,617	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$222	\$117	\$81
Per Capita Expenditures:	\$162	\$111	\$72
Revenues over (under) Expenditures:	\$1,661,381	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	147.12%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$6,599,453	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$239	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,162,433	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$6,100,743	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wilmington Public Library District**

Unit Code: **099/070/10** County: **WILL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,207,504**

Equalized Assessed Valuation: **\$235,552,960**

Population: **9,229**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$268,115**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$319,316	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$35	\$62	\$34
Revenue Collected During FY 10:	\$600,060	\$238,974	\$162,102
Expenditures During FY 10:	\$569,776	\$234,316	\$152,084
Per Capita Revenue:	\$65	\$53	\$39
Per Capita Expenditures:	\$62	\$51	\$36
Revenues over (under) Expenditures:	\$30,284	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	61.36%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$349,600	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$38	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,938	\$72,046	\$
Total Unrestricted Net Assets:	\$536,341	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$68,991	\$161,819	\$
Per Capita Debt:	\$7	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Windsor Storm Memorial Public Library District

Unit Code: 086/005/10 County: SHELBY

Fiscal Year End: 6/30/2010

Accounting Method: Cash

Appropriation or Budget: \$64,000

Equalized Assessed Valuation: \$15,826,538

Population: 1,519

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$36,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$	\$62	\$34
Revenue Collected During FY 10:	\$67,282	\$238,974	\$162,102
Expenditures During FY 10:	\$69,659	\$234,316	\$152,084
Per Capita Revenue:	\$44	\$53	\$39
Per Capita Expenditures:	\$46	\$51	\$36
Revenues over (under) Expenditures:	-\$2,377	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	-3.41%	130.10%	95.58%
Ending Fund Balance for FY 10:	-\$2,377	\$264,048	\$146,133
Per Capita Ending Fund Balance:	-\$2	\$64	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winnebago Public Library District**

Unit Code: **101/040/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$294,912**

Equalized Assessed Valuation: **\$156,767,908**

Population: **7,500**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$129,983**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$10,278	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$1	\$62	\$34
Revenue Collected During FY 10:	\$279,419	\$238,974	\$162,102
Expenditures During FY 10:	\$274,931	\$234,316	\$152,084
Per Capita Revenue:	\$37	\$53	\$39
Per Capita Expenditures:	\$37	\$51	\$36
Revenues over (under) Expenditures:	\$4,488	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	5.37%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$14,766	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$2	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,600	\$9,725	\$
Total Unreserved Funds:	\$13,166	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$365,891	\$161,819	\$
Per Capita Debt:	\$49	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: **016/096/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,390,000**

Equalized Assessed Valuation: **\$2,491,163,435**

Population: **17,808**

Employees:

Full Time:	21
Part Time:	33
Salaries Paid:	\$1,592,286

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$1,789,558	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$100	\$79	\$53
Revenue Collected During FY 10:	\$3,485,965	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$2,969,075	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$196	\$117	\$81
Per Capita Expenditures:	\$167	\$111	\$72
Revenues over (under) Expenditures:	\$516,890	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	77.68%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$2,306,448	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$130	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,178	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$2,216,053	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wood Dale Public Library District**

Unit Code: **022/040/10** County: **DUPAGE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,029,100**

Equalized Assessed Valuation: **\$671,885,536**

Population: **11,868**

Employees:

Full Time: **13**

Part Time: **14**

Salaries Paid: **\$740,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$633,071	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$53	\$79	\$53
Revenue Collected During FY 10:	\$2,142,847	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$1,559,316	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$181	\$117	\$81
Per Capita Expenditures:	\$131	\$111	\$72
Revenues over (under) Expenditures:	\$583,531	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	65.20%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$1,016,602	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$86	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$714,503	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$777,208	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$73,256	\$3,397,528	\$598,578
Per Capita Debt:	\$6	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worden Public Library District**

Unit Code: **057/030/10** County: **MADISON**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,048**

Equalized Assessed Valuation: **\$20,949,777**

Population: **1,139**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$14,490**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$50,638	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$44	\$62	\$34
Revenue Collected During FY 10:	\$36,707	\$238,974	\$162,102
Expenditures During FY 10:	\$32,158	\$234,316	\$152,084
Per Capita Revenue:	\$32	\$53	\$39
Per Capita Expenditures:	\$28	\$51	\$36
Revenues over (under) Expenditures:	\$4,549	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	171.61%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$55,187	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$48	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,453	\$72,046	\$
Total Unrestricted Net Assets:	\$3,734	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worth Public Library District**

Unit Code: **016/100/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,508,880**

Equalized Assessed Valuation: **\$215,514,883**

Population: **11,047**

Employees:

Full Time:	3
Part Time:	14
Salaries Paid:	\$333,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$972,055	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$88	\$62	\$34
Revenue Collected During FY 10:	\$719,576	\$238,974	\$162,102
Expenditures During FY 10:	\$957,389	\$234,316	\$152,084
Per Capita Revenue:	\$65	\$53	\$39
Per Capita Expenditures:	\$87	\$51	\$36
Revenues over (under) Expenditures:	-\$237,813	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	76.69%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$734,242	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$66	\$64	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$1,041,487	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wyoming Public Library District

Unit Code: 087/100/10 County: Stark

Fiscal Year End: 6/30/2010

Accounting Method: Cash

Appropriation or Budget: \$65,521

Equalized Assessed Valuation: \$39,415,090

Population: 2,276

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$32,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$180	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$	\$62	\$34
Revenue Collected During FY 10:	\$51,711	\$238,974	\$162,102
Expenditures During FY 10:	\$51,574	\$234,316	\$152,084
Per Capita Revenue:	\$23	\$53	\$39
Per Capita Expenditures:	\$23	\$51	\$36
Revenues over (under) Expenditures:	\$137	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	0.61%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$317	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$	\$64	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Zion-Benton Public Library District**

Unit Code: **049/060/10** County: **LAKE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,655,660**

Equalized Assessed Valuation: **\$825,772,850**

Population: **40,526**

Employees:

Full Time: **16**

Part Time: **26**

Salaries Paid: **\$992,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$997,150	\$2,021,194	\$1,497,590
Per Capita Beginning Fund Balance:	\$25	\$79	\$53
Revenue Collected During FY 10:	\$1,980,592	\$2,931,469	\$2,172,007
Expenditures During FY 10:	\$1,919,088	\$2,662,374	\$1,925,250
Per Capita Revenue:	\$49	\$117	\$81
Per Capita Expenditures:	\$47	\$111	\$72
Revenues over (under) Expenditures:	\$61,504	\$269,096	\$187,872
Ratio of Fund Balance to Expenditures:	63.62%	100.02%	75.52%
Ending Fund Balance for FY 10:	\$1,220,958	\$2,464,027	\$1,582,651
Per Capita Ending Fund Balance:	\$30	\$85	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,016,377	\$806,063	\$257,709
Total Unrestricted Net Assets:	\$625,884	\$2,520,862	\$1,514,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$